IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE SEVENTH DAY OF FEBRUARY
TWO THOUSAND AND FIVE

PRESENT

**THE HON'BLE MR JUSTICE HON''BLE MR JUSTICEM.H.S. ANSARI**

**and**
**THE HON'BLE MR JUSTICE T.CH.SURYA RAO**

**WRIT PETITION NO : 3987 of 2005**

Between:

M/s.Super Good Films, plot No.7-D, Filmnagar, Road No.9, Jubilee Hills, Hyderabad-500033, rep.by its Prop.Mr.R.B.Choudary.

**..... PETITIONER**

AND

1 The Commercial Tax officer, Jubilee Hills Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Punjagutta Division,

Hyderabad.
3 The Additional Commissioner, (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.

**.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a writ of certiorari or any other appropriate writ or order or direction quashing the order passed by the 3rd Respondent in CCT's Ref.No.LIII(2)/14 & 177/2005, dated 18-2-2005 as arbitrary and unjustified and consequently restrain the 1st Respondent from taking any coercive steps for recovery of the disputed tax of Rs.5,20,000/- for the assessment years 2000-01, 2001-02, 2002-03 & 2003-04, pending disposal of the appeals filed by the petitioner before the 2nd Respondent and pass such other order or orders as the Hon'ble court may deem fit and proper in the circumstances of the case.

**Counsel for the Petitioner: MR.S.DWARAKANATH**

**Counsel for the Respondents: SPL. GP FOR COMMERCIAL TAX**

**The Court at the stage of admission made the following :**

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**ORAL ORDER**: (per Sri TCSR.J)

A consolidated writ petition has been filed in respect of four proceedings of the Additional Commissioner (CT) Legal, the 3rd respondent herein whereunder the request of the petitioner for stay has been rejected. The appeals are preferred against the levy of tax which are pending before the 2nd respondent, the Appellate Deputy Commissioner, CT.

The dispute involved in all these matters seems to be one in respect of selling of audio copyrights of the films of the petitioner. The contention of the petitioner appears to be that copy rights are not goods and therefore there cannot be any levy of tax on the sale of audio rights.

Since the present writ petition is directed against the rejection of stay pending adjudication of the appeals, we are not inclined to enter into the merits of the questions involved in the appeals pending adjudication by the 2nd respondent and we are inclined to dispose of the present writ petition by passing the usual order as under.

“There shall be stay of demand of the disputed tax subject to the condition of the petitioner depositing 50% of the same with the 2nd respondent before whom the appeals are pending and on such deposit, the 2nd respondent shall dispose of the appeals on their own merits by passing appropriate orders in accordance with law.

The writ petitioner shall deposit the amounts as ordered hereinabove on or before 31.3.2005."

With the directions as above, the writ petition is disposed of. But in the circumstances, no order as to costs.

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07….03....2005

msv.

To

1 The Commercial Tax officer, Jubilee Hills Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Punjagutta Division,

Hyderabad.
3 The Additional Commissioner, (CT) Legal, Andhra Pradesh, Nampally,

Hyderabad.

4 2 CCs to the Special Government Pleader for Commercial Taxes, High Court

of A.P. Hyderabad (OUT)

5 2 CD copies.